



PUBLISHED BY AUTHORITY

SIMLA, SATURDAY, OCTOBER 15, 1955

Separate paging is given to this Part in order that it may be filed as a separate compilation

## PART III—SECTION 3

### Notifications relating to Minor Administrations

#### GOVERNMENT OF KUTCH

##### NOTIFICATIONS

*Bhuj, the 5th October 1955*

No. S-22/55—Reference Government of Kutch Notification No. S-22/55, dated the 2nd May 1955.

2. The Comptroller Saurashtra, Rajkot having certified his title to leave the Chief Commissioner for Kutch is pleased to sanction earned leave for 23 days from 26th April to 18th May 1955 and commuted leave for 60 days from 19th May to 17th July 1955 (both days inclusive) to Shri H. D. Kadia, Assistant Engineer, Irrigation Division Kutch Public Works Department.

By order

S. B. PATIL

Secretary to the Chief Commissioner for Kutch

*Bhuj, the 5th October 1955*

No. S-33/55—Subject to his title to leave being certified by the Comptroller Saurashtra, Rajkot the Chief Commissioner for Kutch is pleased to sanction leave for 31 days from 12th October 1955 to 11th November 1955 (both days inclusive) with permission to suffix holidays from 12th to 15th November 1955 to Shri P. R. Jadeja, Block Development Officer, Mandvi.

2. The Mamlatdar, Mandvi will hold the current charge of the duties of the Block Development Officer, Mandvi in addition to his own duties during the absence on leave of Shri P. R. Jadeja.

By order

S. B. PATIL

Secretary to the Chief Commissioner for Kutch

*Bhuj, the 6th October 1955*

No. S-63/55—The Chief Commissioner for Kutch is pleased to repost Shri P. S. Venkatakrishnan as Electrical Engineer, Kutch on his return from leave with effect from the forenoon of the Sunday, the 25th September 1955.

By order

S. B. PATIL

Secretary to the Chief Commissioner for Kutch

*Bhuj, the 6th October 1955*

No. S-297/54—The Comptroller Saurashtra, Rajkot having certified his title to leave, the Chief Commissioner for Kutch is pleased to grant earned leave for 11 days from 1st November 1955 to 11th November 1955 (both days inclusive) with permission to suffix the Diwali holidays from 12th November to 15th November 1955 to Shri N. G. Shelat, District & Sessions Judge, Kutch.

2. Shri K. H. Desai, Additional District and Sessions Judge will, in addition to his own duties, hold the charge of the post of District and Sessions Judge, Kutch during the absence on leave of Shri N. G. Shelat.

3. The Government of Kutch Notification No. S-297/54, dated 6th September 1955 is hereby cancelled.

By order

S. B. PATIL

Secretary to the Chief Commissioner for Kutch

*Bhuj, the 7th October 1955*

No. S-49/54—The Chief Commissioner for Kutch is pleased to grant his *ex-post facto* sanction to the transfer of Shri S. V. Paradkar, Assistant Engineer, Electricity Department, Bhuj to Mandvi vice Shri C. L. Rawal, Assistant Engineer, Electricity Department, Mandvi proceeded on 39 days leave with effect from 16th February 1955 to 26th March 1955 and thereafter for training at Bombay from 27th March 1955 to 3rd May 1955. The Chief Commissioner is further pleased to accord his sanction to the retransfer of Shri Paradkar to his post of Assistant Engineer at Bhuj with effect from 4th May 1955.

By order

S. B. PATIL

Secretary to the Chief Commissioner for Kutch

#### GOVERNMENT OF AJMER

##### Home and Services Department

##### NOTIFICATIONS

*Ajmer, the 3rd October 1955*

No. A(6)/2/52-H&S—Under Fundamental Rules, 25, the Chief Commissioner, Ajmer is pleased to allow Shri K. D. Ghauri, Deputy Superintendent of Police (City), Ajmer to cross the efficiency bar at Rs. 400 in the scale of Rs. 250—25—400—EB—30—700—EB—50—850 with effect from the 26th August 1955.

By order of the Chief Commissioner

A. SEN, I.A.S.  
Chief Secretary

##### Labour Department

*Ajmer, the 4th October 1955*

No. 9/8/54-Lab.—In exercise of the powers conferred by section 7 of the Minimum Wages Act, 1948 read with the Government of India, Ministry of Labour Notification No. LP.24(1) dated the 16th March 1949, the Chief Commissioner, Ajmer hereby makes the following amendment in this Government Order No. 9/8/54-Lab, dated the 8th July 1955, namely:—

In the said order, under the head Cotton Textile Mills the following names shall be added.

Employees Organisation—Shri Vishnu Datta Khanna Weaving Master, Mahalaxmi Mills Company, Beawar.

Employees Association—Shri Siddique, Secretary, Rashtriya Mill, Mazdoor Sangh, Bijainagar.

By order

PREM H. RAMCHANDANI  
Deputy Secretary

##### Law and Judicial Department

*Ajmer, the 5th October 1955*

No. 10/7/55-L&J—Leave of one month provisionally granted to Shri P. L. Agarwal, Sub Judge, F.C. Ajmer with effect from the 5th September 1955 in this Government Notification of even number dated the 2nd September 1955, is hereby extended upto and inclusive of the 21st October 1955.

By order of the Chief Commissioner  
PREM H. RAMCHANDANI  
Deputy Secretary

## Finance Department

Ajmer, the 29th September 1955

No. 6/26/55-Fin(E)—In exercise of the powers conferred by section 29 of the Ajmer Sales Tax Act, 1955 (IV of 1955) the Chief Commissioner, Ajmer hereby makes the following Rules:—

## Rules

## PRELIMINARY

1. *Short title*—These rules may be called "The Ajmer Sales Tax Rules, 1955".

2. *Definitions*—In these rules, unless the context otherwise requires,

- (a) "Act" means the Ajmer Sales Tax Act, 1955.
- (b) "Agent" means a person authorised by a dealer in writing to appear on his behalf before an assessing Authority, the Collector, the Revising Authority or any other Officer appointed by the Chief Commissioner to assist the Collector under section 3(1) of the Act, being—
  - (i) a relative of the dealer, or
  - (ii) a person regularly employed by the dealer, or
  - (iii) An advocate or pleader entitled to plead in any Court of Law in India, or
  - (iv) a person who has been enrolled as a Registered Accountant in the Register of Accountants maintained by the Central Government under the Auditor's Certificate Rules, 1932, or holds a restricted certificate under the Restricted Certificate Rules, 1932, or has passed any Accountancy examination recognised in this behalf by the Chief Commissioner or is a bonafide Income-tax Practitioner.
- (c) "Appropriate Assessing Authority" in respect of any particular dealer means the Sales Tax Officer or an Assistant Sales Tax Officer within whose jurisdiction the dealer's place of business is situated, or if the dealer has more than one place of business in the State of Ajmer the Sales Tax Officer or an Assistant Sales Tax Officer within whose jurisdiction the head Office in the State of Ajmer of such business is situated.
- (d) "Appropriate Government treasury" means,
  - (i) in the case of a dealer whose place of business or the head office of whose business, if the same is carried on at more than one place in the State of Ajmer, is in the revenue subdivision of Beawar, the Government sub-treasury at Beawar or the State Bank of India, Ajmer.
  - (ii) in all other cases the State Bank of India, Ajmer.
- (e) "Assistant Sales Tax Officer" means the person appointed by the designation by the Chief Commissioner, under section 3 of the Act to assist the Collector.
- (f) "Form" means a form specified in the Second Schedule.
- (g) "Inspector" means a Sales Tax Inspector.
- (h) "place of business" means any place where any dealer sells any goods or keeps his account of sale of goods.
- (i) "Quarter" means each of the following units of three months of each year:—
  - 1st April to 30th June.
  - 1st July to 30th September.
  - 1st October to 31st December.
  - 1st January to 31st March.
- (j) "return period" means the period for which returns are prescribed to be furnished by a dealer.
- (k) "Sales Tax Officer" means the person appointed by that designation by the Chief Commissioner under Section 3 of the Act to assist the Collector.
- (l) "Schedule" means a Schedule appended to these rules.
- (m) "Section" means a section of the Act.

(n) "warehouse" means any enclosure, building or vessel in which a dealer keeps stock of goods for sale or resale.

(o) words and expressions defined in the Act and not defined in these rules have the meanings respectively assigned to them in the Act.

## Certificate of Registration

3. (1) An application for registration of a dealer under section 6 or section 7 shall be made to the appropriate Assessing Authority. It shall be in form S.T.I if made by a dealer having only one place of business in the State of Ajmer and in form S.T. II if made by a dealer having more than one place of business in the State. It shall be signed by the proprietor of the business or in the case of a firm, by a partner of the firm or in the case of a Hindu Joint Family business, by the Manager or Karta of the Hindu Joint Family or in the case of a company incorporated under the Indian Company Act, 1913, or under any other law, by the principal Officer managing the business, or in case of a club or other association which is not incorporated as above, by the President or other principal Officer thereof.

(2) An application under sub-rule (1) shall be accompanied by a deposit receipt of Rupees five from the appropriate Government treasury.

4. An application under rule 3 shall contain the following particulars namely:—

- (i) the name and style of the business, together with its location and branches if any;
  - (ii) the nature of the dealer's business;
  - (iii) what class or classes of goods the dealer ordinarily purchases:—
    - (a) for sale (in or outside the State of Ajmer);
    - (b) for use in the manufacture of goods for sale;
    - (c) for execution of contracts;
    - (d) for containers or other packing materials;
  - (iv) what class or classes of goods the dealer manufactures for sale;
  - (v) in the case of a dealer to whom section 4(1) applies the gross turnover of the business for the twelve months immediately preceding the commencement of the Act;
  - (vi) in the case of any other dealer, the gross turnover of business for the preceding year and during the current year till the date of application;
  - (vii) the script in which the accounts are kept;
  - (viii) where the applicant is not a company incorporated under the Indian Companies Act, 1913, or any other law, the name and address of the proprietor of the business or the names and addresses of the partners of the firm or the names and addresses of the firm or the names and addresses of the persons having any interest in the business or the names and addresses of the members of the executive or managing committee of a club or other such association; together with the age, father's name and permanent home address of each proprietor, partner or any other person specifying clearly the names of the managing partners, provided that in the case of a Hindu Joint Family business, it would be enough to give the particulars of the Karta or the Manager;
  - (ix) particulars of every other business if any, in the State of Ajmer or elsewhere in India outside the State of Ajmer, in which the proprietor, the partners or other persons, as the case may be, mentioned in clause (viii) has or have any interest;
  - (x) particulars of the registration certificate issued by the Registrar of Joint Stock Companies, Ajmer or by the Registrar of firms or by any other registering authority in India in respect of the business; and
  - (xi) if the dealer is a member of any Chamber of Commerce Trade Association or Beopar Mandal, the name of such Chamber, Association or Mandal.
5. When the appropriate Assessing Authority, after making any enquiry that he may think necessary, is satisfied that the applicant has correctly given all the requisite information, that he has deposited the registration fee into the appropriate Government treasury and that the application is in order, he shall register the dealer and shall issue a certificate of registration in form S.T. III or S.T. IV according as the dealer has one or more than one place of business in the State of Ajmer.

6 (1) The registration certificate shall specify the following amongst other particulars.

(a) the location of the business and of any branch of the business,

(b) the nature of the business,

(c) the class or classes of goods, which may be sold to the dealer free of tax as being required either,

(i) for resale, or

(ii) for purposes of manufacture for sale, or

(iii) for use in execution of contracts

(d) the return periods, and

(e) the intervals at which the tax shall be payable

(2) Subject to the provisions of the Act and these rules the particulars referred to in clauses (b) and (c) of Sub-rule (1) shall be described in the registration certificate in the same terms as are used by the dealer in his application form

7 Any registered dealer may obtain from the appropriate Assessing Authority on deposit of a fee of one rupee in the appropriate Government treasury a duplicate copy of any registration certificate which has been issued to him and which may have been lost, destroyed or defaced.

8 (1) The appropriate Assessing Authority shall furnish the registered dealer free of cost an attested copy of the registration certificate for every additional place of business and warehouses enumerated therein

(2) The certificate shall be displayed prominently at the place of business or the additional place of business or warehouse to which it relates

(3) Any change in names and addresses referred to in rule 4(viii) shall be notified within 30 days of such a change or such period as may be extended by the appropriate Assessing Authority, for special reasons to be recorded in writing, from time to time, to the appropriate Assessing Authority by the registered dealer and the registration certificate shall be got amended accordingly.

9. The name of every dealer registered under rule 5 shall be entered in a register in form ST V in the first instance. The entries contained in this register shall be arranged alphabetically in a register in Form ST VI.

10 (1) When any registered dealer makes any report under section 15 he shall within 30 days, or such period as may be extended by the appropriate Assessing Authority for special reasons to be recorded in writing from time to time, of the contingency arising send his registration certificate to the appropriate Assessing Authority, together with the requisite information. On receipt of such information the Collector may amend, replace or cancel the registration certificate.

(2) If a dealer, to whom a certificate in Form ST III has been issued, reports that a new branch of the business has been opened, his certificate shall be cancelled and a fresh one in form ST IV shall be issued to him on his depositing one rupee extra in the appropriate Government treasury

11 (1) When any dealer, who is registered under Section 7 desires to apply for cancellation under Sub-section (5) of that section he shall send his application to the appropriate Assessing Authority not less than six months or such period as may be extended by the appropriate Assessing Authority, for special reasons to be recorded in writing from time to time, before the end of the year, together with—

(i) a statement of his gross turnover during the immediately preceding two years, and

(ii) a statement showing the value of goods imported or manufactured by him during the immediately preceding two years, and

(iii) a declaration whether or not he—

(a) manufactures or produces any goods for sale or

(b) imports for sale any goods from outside the State

(2) If the appropriate Assessing Authority is satisfied that such dealer is not liable to pay tax under section 4, or that the tax due has been paid, he shall cancel the registration with effect from the last date of the year, and at least three months before the end of the year, he shall forward the name and address of the dealer together with a description of the goods covered by his certificate of registration to the Collector.

12 (1) The Appropriate Assessing Authority shall, on the last day of June and the last day of December in each year, forward to the Collector a list of dealers with respect to whom it is satisfied that the Certificate of Registration requires cancellation either on the ground

that the dealer having been registered under section 6, his gross turnover has for three consecutive years failed to exceed rupees six thousand or on any other ground.

(2) Every such list shall contain the names and addresses of such dealers together with the description of the goods covered by their Certificates of Registration.

(3) The list shall be accompanied by the Registration Certificates of all such dealers.

13 (1) On receipt of the list forwarded under rule 12, the Collector shall, in the case where the list is forwarded on the last day of June make an order that the registration of all dealers mentioned in such list shall be deemed to have been cancelled with effect from the last day of September next following and in the case where the list is forwarded on the last day of December, make an order that the registration of every dealer mentioned in such list shall be deemed to have been cancelled with effect from the last day of March next following.

(2) The order of cancellation shall set out the names and addresses of the dealers and the date of cancellation of their registration and shall be published in the official Gazette in the following form:—

Serial No.	Name and address of the registered dealer	Name of the Proprietor, Manager, Partner, Principal Officer, President or Director	Registration No. of dealer	Description of goods covered by the dealers certificate of registration	Date of cancellation of registration	Remarks
1	2	3	4	5	6	7

(3) The cancellation of registration shall come into effect from the date specified in the said order and the liability of the dealer to pay tax under sub-section (3) of section 4 shall cease with effect from the said date.

(4) As soon as may be after the publication of the names and addresses of the dealers whose registration is cancelled as aforesaid, the Collector shall return the Registration Certificates to the Appropriate Assessing Authority for destruction

(5) The assessing authority shall make necessary entries in registers in form ST. V and ST. VI.

14 As soon as may be after the commencement of the Act the list of registered dealers required by section 8 shall be published in the official Gazette in alphabetical order for each area in the following form:—

Serial No	Name and address of the registered dealer	Name of the Proprietor, Manager, Partner, Principal Officer/ President or Director	Location of Place or places of business including head office	Date of registration	Registration Certificate number
1	2	3	4	5	6

Name of town and ward in which registered	Goods covered by the dealer's Certificate of registration For purposes for of Manufacture resale and/or for use in the execution of a contract	Other goods if any in which the dealer carries on business	Remarks
7	8	9	10

15. Each of the lists published under rule 13(2) and 14 shall be available from the Collector's office on payment.

#### *Returns of Taxable Turnover*

16. Every registered dealer shall furnish returns in form S.T. VIII quarterly within thirty days from the expiry of each quarter.

17. Notwithstanding the provisions of rule 16 the Appropriate Assessing Authority may, for reasons to be recorded in writing, fix monthly returns for a dealer, who would otherwise be required to furnish returns quarterly under these rules.

18. A registered dealer, for whom the monthly return-period has been fixed by the appropriate Assessing Authority shall furnish a return in form S.T. VIII for each month by such date within the following month as may be specified in his certificate of registration.

19. All returns in form S.T. VIII which are required to be furnished under these rules, shall be signed by the registered dealer or his agent, and shall be sent to the appropriate Assessing Authority, together with the treasury or bank receipt in proof of payment of the tax due.

20. A registered dealer, who wishes to deduct from his gross turnover the amount in respect of a sale on the ground that he is entitled to make such deduction under the provisions of sub-clause (i) of clause (a) of sub-section (2) of section 5 of the Act, shall, on demand produce in respect of such a sale the copy of the relevant cash memo or bill according as the sale is a cash sale or a sale on credit and a declaration in writing by the purchasing dealer or by his agent, that the goods in question are specified in the certificate of registration of such dealer and are required by such dealer either for resale or use in manufacture or for use by him in the execution of a contract or for any two or all such purposes.

21. A registered dealer, who wishes to deduct from his gross turnover the amount in respect of a sale on the ground that he is entitled to make such deduction under sub-clauses (ii) or (iii) of clause (a) of sub-section (2) of section 5 of the Act, shall prove to the satisfaction of the Assessing Authority that the goods were actually exported out of the State and furnish such particulars as the Assessing Authority may require in this behalf, e.g.:—

(i) the name of the railway station, or road transport company's office, from which goods are despatched and the place of delivery;

(ii) the number and the date of the receipt issued by the railway or road transport company;

(iii) the names of the consigner and consignee;

(iv) the description and quantity or weight of the goods consigned with their value;

(v) such other particulars as the assessing authority may require.

22. In computing the sale price for the carrying out of any such contract, as is referred to in sub-clause (i) of clause (i) of sub-section (1) of section 2, a dealer may deduct from the amount payable to him as sale price for the carrying out of any contract;

(i) in the case where the registered dealer produces to the satisfaction of the appropriate Assessing Authority evidence showing the cost of materials and the cost of labour used in respect of such contract, the sum obtained by multiplying the amount so payable by  $\frac{Y}{X+Y}$  where

$$\frac{X+Y}{X+Y}$$

X is the cost of materials used in the execution of the contract and Y is the cost of labour employed; or

(ii) in other cases, the following percentages of the amount payable, namely—

(a) in the case of an electrical contract—20 per cent.

(b) in the case of a Sanitary Contract—33½ per cent.

(c) in the case of a structural Contract—30 per cent.

(d) in the case of overhaul or repairs of any motor vehicles—60 per cent.

23. If any registered dealer shows to the satisfaction of the appropriate Assessing Authority that no sales made by him are liable to tax under the Act and makes an application in this behalf, the authority may direct that it shall not be necessary for such dealer to furnish any return in Form S.T. VIII and may grant the dealer a certificate in form S.T. IX.

24. (1) A certificate granted to any dealer under rule 23 shall be valid till the end of the year of issue and

thereafter may be renewed annually for one year at a time upon receipt of an application from the dealer accompanied by an affidavit that the business of the dealer continues to be such that no sales effected by him are liable to tax under the Act.

(2) An application for renewal under sub-rule (1) shall be made before the date when the certificate is to expire and applications which are received after such date will be liable to be rejected.

(3) Application for the issue or renewal of certificate in form S.T. IX shall be made to the appropriate Assessing Authority and particulars of all such applications shall be entered in a register in form S.T. X.

#### *Assessment to Tax and Imposition of Penalty*

25. When it appears to the appropriate Assessing Authority to be necessary to make an assessment under section 10 in respect of a dealer, he shall serve as a notice in form S.T. XIV upon him—

(a) calling upon him to produce his books of accounts and other documents which such authority wishes to examine, together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and

(b) stating the period or the return period or periods in respect of which assessment is proposed, and he shall fix a date, ordinarily not less than 10 days after the date of the service of the notice for producing such accounts and documents and for considering any objection which the dealer may prefer.

26. Every Assessing Authority shall maintain a register in form S.T. XIII in which he shall enter the details of each case under rule 25.

27. A dealer, who has been served with a notice under rule 25 may prefer an objection in writing, personally or through an agent. No fee shall be payable in respect of any such objection.

28. After considering any objection made by the dealer and any evidence produced in support thereof, the Assessing Authority after giving the dealer an opportunity of being heard, shall assess the amount of tax (if any) and impose a penalty (if any), if he is satisfied that the default in submitting the returns was made without reasonable cause, to be paid by the dealer.

29. Every order of assessment shall be recorded in writing and, where the assessing Authority determines the turnover of a dealer at a figure different from that shown in the return submitted under the provisions of these rules the order shall state briefly the reasons therefor, but a failure to state reasons shall not affect the validity of the assessment order. A copy of such order shall be supplied to the dealer free of cost.

30. A Sales Tax Officer and an Assistant Sales Tax Officer in-charge of any area shall exercise the powers of Assessing Authority in relation to dealers within his territorial jurisdiction, subject to such conditions and restrictions, if any, imposed by the Collector.

#### *Payment of Tax and other dues*

31. (1) All partners of the firm, where the dealer is a firm, shall be jointly and severally responsible for payment of the tax, penalty or any amount due under the Act or these Rules.

(2) Every dealer liable to pay tax under the Act shall pay the tax quarterly unless directed otherwise by the appropriate Assessing Authority.

(3) The Tax due for any quarter shall be paid before furnishing the return in form S.T. VIII for that quarter.

32. (1) Any amount payable by a dealer in respect of tax, penalty, composition money, registration fee or any other dues shall be paid into the appropriate Government treasury. No payment of any such amount shall be accepted at any Sales Tax Office.

(2) Every such payment shall be accompanied by a chalan in form S.T. XI. Chalan forms shall be obtainable free of charge at the Sales Tax Offices.

(3) Chalans shall be filled up in quintuplicate. Two copies of the chalan shall be retained by the treasury, one copy shall be sent by the Treasury Officer to the Sales Tax Officer or the Assistant Sales Tax Officer concerned and the other two copies shall be returned to the dealer, duly signed in proof of payment.

33. Every Assessing Authority shall maintain a Daily Collection Register in form S.T. XII, in which he shall record the receipt of every chalan produced in proof of payment of tax by the dealer.

34. Every Assessing Authority shall maintain a Demand and Collection Register in form S.T. XIII showing the payment of sales tax, penalty, composition money and other fees by dealers in his jurisdiction.

35. The Sales Tax Officer and the Assistant Sales Tax Officer shall send to the Collector within the 1st week of each month a statement of the amounts credited in the treasury under the Act and the Rules during the preceding month. The Bank or Treasury Officer may be required by Sales Tax Officers and Assistant Sales Tax Officers wherever necessary to verify the statements before they are forwarded to the Collector.

36. (1) If any sum is payable by the dealer under rule 28 the appropriate Assessing Authority shall serve a notice in form S.T. XV upon him, specifying the date, not less than thirty days or such period as may be extended by the Appropriate Assessing Authority, for special reasons to be recorded in writing from time to time, after the service of the notice, on or before which payment shall be made, and he shall also fix a date, on or before which the dealer shall furnish the receipted challan in proof of such payment.

(2) When the challan is produced, the appropriate Assessing Authority shall make the necessary entry in the personal file of the dealer.

37. (1) If, on the date fixed under rule 36, the defaulting dealer has not paid the sum assessed or such instalment thereof as may be due, the Assessing Authority shall apply to the Collector of Land Revenue for recovery as an arrear of land revenue of the whole amount of tax and/or penalty remaining unpaid giving the following particulars:—

- (a) Name and full address of the defaulter.
- (b) Amount recoverable.
- (c) Period to which the amount relates.
- (d) Nature of the amount due, and
- (e) Head of account to which the amount should be credited.

(2) A separate application shall be made in respect of each defaulter.

38. (1) After taking the necessary action, the Collector of Land Revenue shall report to the appropriate Assessing Authority what amount, if any, has been recovered and the date on which recovery has been made.

(2) The Assessing Authority shall place the report of the Collector of Land Revenue on the personal file of the assessee.

39. Any action taken under rule 37 or rule 38 shall be recorded in the Appropriate columns of register in form S.T. XIII

#### *Refund of Excess Tax Paid*

40. An application from a dealer for refund of excess tax paid shall be made to the appropriate Assessing Authority and shall clearly and briefly specify the grounds on which the refund is claimed.

41. When the Assessing Authority is satisfied that a refund is due, he shall, except as provided in rules 42 and 43 record an order sanctioning the refund and communicate the order to the applicant.

42. The appropriate Assessing Authority shall, if the amount to be refunded exceeds five hundred rupees, submit the application, together with his opinion thereon, to the Collector for orders.

43. When an order for a refund has been passed under rule 41 or rule 42 the Assessing Authority shall, if the dealer desires payment in cash, issue a refund voucher, and shall make it over to the dealer for encashment at the appropriate Government treasury.

44. If the dealer desires payment by adjustment against any amount subsequently payable by him, the Assessing Authority shall issue a Refund Adjustment Order in form S.T. XVI authorising the dealer to deduct the sum to be refunded from the amount payable in respect of the next return-period following the sanctioning of the refund.

45. In support of a claim for deduction according to rule 44 a dealer shall attach the Refund Adjustment Order to the next return in form S.T. VIII to be furnished by him.

46. After allowing such deduction, the Assessing Authority shall cause the Refund Adjustment Order to be cancelled.

47. The Assessing Authority shall enter in a register in form S.T. XVII particulars of all applications for refund and of the orders passed thereon.

#### *Inspection of Accounts, Registers, etc.*

48. If the inspecting Officer seizes any books of accounts, registers or documents under section 13 he shall not retain them beyond seven days without written sanction of the Collector.

#### *Information to be furnished regarding change of business*

49. (1) The information required under section 15 shall be furnished to the appropriate Assessing Authority within 30 days or such period as may be extended by the appropriate assessing authority for reasons, to be recorded in writing from time to time of the occurrence of such event.

(2) If the information referred to in section 15 relates to a branch of any business located outside the jurisdiction of any Assessing Authority, a copy of the information and of any orders passed thereon shall be forwarded to the appropriate Assessing Authority within whose jurisdiction the branch is situated.

(3) When any registered dealer dies, his legal representative shall give information of the death to the appropriate Assessing Authority within sixty days or such period as may be extended by the appropriate Assessing Authority, for special reasons to be recorded in writing, from time to time, from the death of the dealer.

#### *Appeal and Revision*

50. An appeal against an order of assessment passed by a Sales Tax Officer or an Assistant Sales Tax Officer shall lie to the Collector (hereinafter referred to as 'Appellate Authority').

51. A memorandum of appeal may be presented to the 'Appellate Authority' by the appellant, or his agent, or it may be sent to the Appellate Authority by registered post.

52. (1) The memorandum of appeal shall be written on a standard water-marked judicial paper or any other stout paper and it shall contain the following particulars:—

- (a) the date of the order appealed against;
- (b) the name and the designation of the officer who passed the order; and
- (c) the grounds of appeal briefly but clearly set out.

(2) It shall be accompanied by a certified copy of the order appealed against.

(3) It shall be endorsed by the appellant or his agent as follows:—

- (a) that the amount of tax assessed and the penalty (if any) imposed has been paid; and
- (b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(4) It shall be signed by the appellant, or his agent and shall be accompanied by the fee prescribed in rule 65.

53. The appeal may be summarily rejected if the appellant after being given an opportunity in this behalf fails to comply with any of the requirements of rule 52.

54. If the Appellate Authority does not reject the appeal summarily he shall fix a date for hearing the appellant or his agent.

55. Before any person empowered under sections 18 and 19 passes any order in appeal, revision or review likely to affect any person adversely he shall send to such person a notice in form S.T. VII (unless such person is the appellant or applicant for revision or review as the case may be), fixing a place and time ordinarily not earlier than fifteen days for hearing any representation which such person may wish to make.

56. The District Magistrate, Ajmer shall be the Revising Authority.

57. The provisions of rules 51 and 52 shall apply mutatis mutandis to every application for revision.

58. (1) When the Collector or any other Officer reviews any order under section 19 he shall record his reasons in writing.

(2) When any Sales Tax Officer or Assistant Sales Tax Officer reviews any order he shall send a copy of the order and of the Statement of reasons to the Collector.



59. No officer below the rank of Collector shall review any order which has been passed by any of his predecessors in office; if it is considered necessary to modify any such order application for revision is to be made to the Revising Authority.

60. A copy of any order passed upon any appeal or application for revision shall be sent to the officer whose order forms the subject matter of the appeal or revision proceedings.

#### *Reassessment of Tax and Rectification of Clerical or Arithmetical Mistakes*

61. If, in consequence of definite information, which has come into its possession, the appropriate Assessing Authority discovers that the turnover of the business of a dealer has been under-assessed or has escaped assessment in any year, the Assessing Authority may, at any time within a period of three years, following the close of the year, for which the turnover is proposed to be reassessed send a notice in form S.T. XVIII to the dealer and, after hearing him and making such enquiry as it considers necessary may proceed to reassess the tax payable on the turnover, which has been under-assessed or has escaped assessment.

62. (1) An assessing, appellate or revising authority may at any time within one year from the date of any order passed by it, rectify any clerical or arithmetical mistake apparent in the record.

(2) Where such rectification has the effect of reducing the assessment, the authority concerned shall order refund of the amount which may be due to the dealer.

(3) Where such rectification has the effect of enhancing the assessment, the appropriate Assessing Authority shall serve on the dealer a revised notice in form S.T. XIX and thereupon the provisions of the Act and these rules shall apply as if such notice had been served in the first instance.

#### *Service of Notice, Summons or Orders*

63. (1) As Assessing Authority may issue a summons in form S.T. XX for the appearance of any person or for the production of a document or documents by him.

(2) The powers conferred on an Assessing Authority by sub-rule (1) may also be exercised by an Appellate or Revising Authority.

64. Service of any notice, summons or order under the Act or these rules may be effected in any of the following ways, namely:—

(a) by sending it to the person concerned under a certificate of posting, or

(b) by giving or tendering it to the person concerned or his manager or agent or other principal officer if any, or

(c) if the person concerned or his manager or agent or other Principal Officer, if any, cannot be found by leaving it at the last known place of business or residence of the person concerned or by giving or tendering it to some adult male member of his family, or

(d) if none of the methods aforesaid is practicable, by affixing it in some conspicuous place or the last known place of business of the person concerned.

#### *Fee*

65. The following fees shall be payable in court-fee stamps:—

(i) On a memorandum of appeal under section 18—Rs. 2.

(ii) An application for revision or review under Section 19—to Collector Rs. 5, to District Magistrate Rs. 10.

(iii) On any other application or petition for relief to any authority under the Act or the rules—Re. 1.

Provided that no fee shall be payable on an application for any correction of any error apparent on the face of the record.

66. (1) In the case of every dealer, who is required to do any act under the provisions of the Act or these rules the appropriate Assessing Authority shall prepare and maintain a separate file.

(2) A dealer shall be entitled to a copy of any record or register included in his file on his making an application

in this behalf bearing a court fee stamp of Re. 0-8-0. Such copies shall be paid for at following scale:—

Nature of document	Ordinary scale for copy to be supplied within 10 days of the making of a valid application	Special scale for supply of copy within 48 hours of the making of a valid application.
1	2	3
Copy of any Order, Statement etc.	Rs. 1/8/- for the first 300 words and annas 12 for each subsequent 300 words or part thereof.	The fee shall be 50% over and above the fee prescribed for an ordinary copy.

In case of books, registers, maps or plans or extracts thereof, the copying fee shall be fixed by the officer-in-charge, with reference to the nature and complexity of work to be performed. In cases in which an applicant desires to have copies more than one of a paper, and typed copies can be given, each copy after the first up to a maximum of four copies, shall be supplied at half the rates prescribed above.

(3) The authority granting the copy may require the applicant to deposit in advance a sufficient amount towards the cost of the copy before it is made.

(4) The provisions of sub-rules (2) and (3) shall apply mutatis mutandis to granting of copies by the Appellate and Revising Authorities.

#### *Delegation of Power and Duties*

67. The Collector may, by an order in writing authorise generally or in any particular case any person subordinate to and working under him to exercise the powers conferred upon the Collector under these rules, to prepare and sign receipts, notices, challan and other documents and registers required to be drawn up, maintained or issued under the Act or these rules.

68. Save as provided in rule 67, the Collector shall not delegate any powers other than those specified in columns 2 and 3 of the first Schedule, nor shall such powers be delegated to any officer below the rank of officers specified in the corresponding entries in column 4 of the said Schedule.

69. Any power conferred by these rules upon any authority may be exercised by an authority superior to that authority constituted under the Act.

#### *Miscellaneous*

70. *Deposit of unauthorised collections*—The amount collected by way of Sales Tax in contravention of the provisions of Section 22 shall be deposited in the appropriate Government treasury within a period of thirty days from the date of such collection.

71. *Exemption of certain cottage industries from Sales Tax*—No tax shall be levied on the turnover in respect of the sale of the products of the following cottage industries:—

1. Munda making.

2. Basket making, Rope making.

72. *Business owned by a person under disability*—A trustee, a guardian or manager (whether appointed by a Court or otherwise) or the Court of Wards carrying on a business on behalf of an owner, who is under disability shall be liable to perform all obligations imposed by the Act and these rules in respect of such business if he had not been under disability and had been carrying on the business himself.

73. *Accounts to be retained by a dealer*—Every registered dealer shall preserve his account books for a period of not less than five years.

74. *Business forming part of estate under the Control of Court*—The Administrator General, the Official trustee, an executor or administrator, under the Indian Succession Act, 1925, or any Receiver, carrying on any business forming part of an estate placed under his control by order of a court, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business and also shall be liable to pay any tax assessed or penalty imposed thereon for the period during which he remained in control thereof.

75. *Nomination of head office in the case of a dealer having more places of business than one*—(1) Where a dealer has within the State of Ajmer more than one place of business, hereinafter referred to as 'branches' he shall nominate one of such branches as the head office of the business for the purpose of this rule.

(2) The dealer shall intimate the nomination under sub-rule (1) to all the Assessing Authorities, within whose jurisdiction such branches are situated together with the situation thereof, before the close of any year in which business is done in one or more of such branches.

(3) In a case falling under this rule, if the dealer fails to nominate one of the branches to be the head office the Collector may nominate one of such branches to be the head office for the purpose of this rule.

(4) All applications, returned or statements prescribed under the Act or these rules shall be submitted in respect of all the branches jointly by the head office to the appropriate Assessing Authority.

(5) The turnover for the whole business shall be the aggregate of the turnover of all the branches.

(6) The person in charge of each branch shall at all reasonable times, on demand by the appropriate Assessing Authority furnish the name and the address of the head office, and intimate whether or not his branch returns of turnover have been despatched to such head office.

76. *Special provisions in the case of dealers having more places of business than one*—(1) In the case of a dealer having more than one place of business in Ajmer State—

- all applications, including applications for the grant or renewal of certificates, shall be made,
- all returns of turnover, which shall include the turnover of all such places of business shall be submitted, and
- all notices and orders, required or permitted by the Act or these rules to be issued to or to be served on any dealer shall be issued and served by or on any person in charge of the head office referred to in rule 75.

(2) A notice or order, issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the dealer concerned.

#### Penalty

77. Whoever commits a breach of any provisions of these rules shall on conviction by a Magistrate be punishable, with a fine which may extend to five hundred rupees, and in the case of a continuing breach with a daily fine, which may extend to twenty-five rupees.

By order

A. R. SETHI  
Secretary

#### First Schedule (See Rule 68)

Serial No.	Section	Description of power	Designation of Officer
1	2	3	4
1	2 (1)	Power to permit alteration of option by a dealer including "prices receivable" or "actually received" in the gross turnover, and the powers to "impose terms and conditions" on which such alteration may be allowed.	Assistant Sales Tax Officer.
2	6(4) & Rule 10	Amendment of certificate of registration	Assistant Sales Tax Officer.
3	6(5)	Registration of a dealer when he has been convicted or has paid composition money.	Assistant Sales Tax Officer.
4	6(3)	Cancellation of registration	Assistant Sales Tax Officer.
5	9 (2)	Power to require any unregistered dealer to furnish returns of account.	Assistant Sales Tax Officer.
6	12	Power to require any dealer to keep such accounts as may be prescribed.	Sales Tax Officer.
7	13	Power to require a dealer to produce accounts, furnish the information and to search premises, etc.	Inspector.

#### Second Schedule

##### FORM S.T. I

Application for compulsory/Voluntary Registration under Section 6/7 of the Ajmer Sales Tax Act, 1955, for dealers having only one place of business in Ajmer State.

(See rule 3)

To

The Assessing Authority,

..... Ward  
Ajmer/Beawar.

I, ..... S/o .....  
(Proprietor/Partner/Manager/Principal Officer/President) of the business known as ..... on Premises No. .... situated at ..... hereby apply on behalf of the said business for a certificate of registration under the Ajmer Sales Tax Act, 1955, and attach herewith a treasury/bank receipt for Rs. 5 being the registration fee.

2. The business is—

Wholly  
mainly  
partly  
partly  
partly

In this clause state whether the business is wholly/ mainly/partly—wholesale/retail/manufacturing/servicing/ contracts or any one or the other nature.

3. The name and address of the proprietor/the names and addresses of the partners of the business/of all persons having any interest in the business, together with their age, father's name, permanent home address are as under (to be filled in if the applicant is not a company incorporated under the Indian Companies Act, 1913, or under any other law):—

Name	Father's name	Address	Age	Home address
------	---------------	---------	-----	--------------

4. The proprietor/or any partner of, or any other person having an interest in the business has interest in no other business anywhere in India/has interest in the following other business in India:—

Name of the proprietor, partner or other person	Name and particulars of the business	Addresses of places of business
---	--------------------------------------	---------------------------------

5. The business, in respect of which this application is made has been registered with the Registrar of Joint Stock Companies, Ajmer (if registered in any other State, name of the State).

6. The proprietor, partner or other person is/are member of the ..... (here insert the name of the Chamber of Commerce or Trade Association, Beopar Mandal, of which the dealer is a member).

7. The business keeps accounts in ..... script.

8. Here state whether the dealer elects to calculate his turnover on the basis of sale price actually received during a quarter (cash mode) or on the basis of sale prices for which goods were sold on both cash or credit (credit mode).

9. The gross turnover of the business for the twelve months immediately preceding the commencement of the Ajmer Sales Tax Act, 1955 was Rs. .... (in figures) Rupees. .... (in words) .....

10. The gross turnover of the business during the financial year ..... 195 ..... to ..... 195 has exceeded Rs. 6,000 on ..... 195 .....

11. The annual accounts are made up for sales up-to-date at the end of every year.

12. The business has ..... warehouses as detailed below and no others:—

13. The following classes of goods are ordinarily purchased by the business:—

(a) for purpose of manufacture.

(b) for resale.

(c) for execution of contracts.

(d) for containers or other packing material.

14. The business manufactures for sale the following classes of goods:—

#### Declaration

I, hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place: .....

Dated: .....

Signature of dealer

## FORM S.T. II

**Application for registration under Section 6/7 of Ajmer Sales Tax Act, 1955, for dealers having more than one place of business in State of Ajmer**

(See rule 3)

To

The Assessing Authority,

.....Ward

Ajmer/Beawar.

I, .....Proprietor/partner/manager/President/Principal Officer/of the business known as ....., whose head office in Ajmer State is situated at ..... in Shop No..... hereby apply on behalf of the said business for a certificate of registration under the Ajmer (Sales Tax) Act, 1955 and attach herewith a treasury/bank receipt for Rs. 5 being registration fee.

2. The business is—

Wholly  
mainly  
partly  
partly  
partly

In this clause state whether the business is wholly/mainly/partly. Wholesale/retail/manufacturing/servicing/contracts or any one or the other nature.

3. The name and address of the Proprietor/the names and address of the partners of the business/of all persons having any interest in the business together with their age, father's name, permanent home address, are as under (to be filled in if the applicant is not a company incorporated under the Indian Companies Act, 1913, or under any other law):—

Name	Father's name	Address	Age	Home address

4. The proprietor or any partner of, or any other person having an interest in, the business has interest in no other business anywhere in India/has interest in the following other business in India:—

Name of the proprietor, partner or other person	Name and particulars of the business	Addresses of places of business

5. The business in respect of which this application is made, has been registered with the Registrar of Joint Stock Companies Ajmer State (if registered in any other State, name of such State).

6. The proprietor, partner or interested persons are members of..... (here insert the name of Chamber of Commerce or Trade Association or Beopar Mandal, of which the dealer is a member).

7. The accounts are kept in the ..... Script.

8. Here state whether the dealer elects to calculate his turnover on the basis of sale price actually received during a quarter (Cash Mode) or on the basis of sale prices for which goods were sold on both cash or credit (Credit Mode).

9. The gross turnover during the year ending..... and during the current year till date..... was Rs..... (in figures)..... (in words).

10. The gross turnover of the business during the financial year.....195..... to .....195..... has exceeded Rs. 6,000 on .....195.....

11. The accounts of sales are made up every year.

12. The following classes of goods are ordinarily purchased by the business:—

- (a) For purposes of manufacture.
- (b) For resale.
- (c) Execution of contracts, packing materials.
- (d) For containers or other packing materials.

13. The business manufactures for sale the following classes of goods:—

14. The business has..... additional places of business and warehouses at the addresses enumerated below and no other warehouses or places of business—

## Declaration

I, hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....

Dated.....

Signature of dealer

(Counterfoil).

## FORM S.T. III

(Registered under Section 6/7)

**Certificate of Registration for a dealer having only one place of business in Ajmer State**

(See rule 5)

No..... Ward.....

This is to certify that Shri..... S/o..... of the..... firm know as..... whose business is situated at ..... has been registered as dealer under the Ajmer Sales Tax Act, 1955.

2. The business is—

Wholly  
mainly  
partly  
partly  
partly

3. The sales of the following goods to this dealer will be free of tax:—

(a) For purposes of manufacture	(b) For resale	(c) For execution of contracts
---------------------------------	----------------	--------------------------------

4. The return in Form S.T. VIII shall be furnished by the dealer quarterly/monthly.

5. The tax is payable quarterly/monthly.

6. The dealer keeps no separate warehouse/warehouses at.....

Seal of  
Assessing  
Authority

Signature.....

Dated.....19 Assessing Authority

.....Ward.  
Ajmer/Beawar

NOTE (1)—This registration certificate shall be displayed by the dealer at the business premises and warehouses, and it shall be produced for inspection of demand by any person exercising authority under the Act and these Rules.

NOTE (2)—Any change in the name of the firm should be notified within 30 days and the Registration Certificate got amended accordingly.

## FORM S.T. III

(Registered under Section 6/7)

**Certificate of Registration for a dealer having only one place of business in Ajmer State**

(See rule 5)

No..... Ward.....

This is to certify that Shri..... S/o..... of the..... firm know as..... whose business is situated at ..... has been registered as dealer under the Ajmer Sales Tax Act, 1955.

2. The business is—

Wholly  
mainly  
partly  
partly  
partly

3. The sales of the following goods to this dealer will be free of tax:—

(a) For purposes of manufacture	(b) For resale	(c) For execution of contracts
---------------------------------	----------------	--------------------------------

4. The return in Form S.T. VIII shall be furnished by the dealer quarterly/monthly.

5. The tax is payable quarterly/monthly.

6. The dealer keeps no separate warehouse/warehouses at.....

Seal of  
Assessing  
Authority

Signature.....

Dated.....19 Assessing Authority

.....Ward.  
Ajmer/Beawar

NOTE (1)—This registration certificate shall be displayed by the dealer at the business premises and warehouses, and it shall be produced for inspection of demand by any person exercising authority under the Act and these Rules.

NOTE (2)—Any change in the name of the firm should be notified within 30 days and the Registration Certificate got amended accordingly.



(Counterfoil).

## FORM S.T. IV

Registered under Section 6/7

*Certificate of Registration for a dealer having more than  
one place of business in Aimer State*

(See rule 5)

No. .... Ward. ....

This is to certify that Shri.....  
S/o..... of the firm known as ..... whose Head Office  
in the State of Ajmer is situated at.....  
has been registered as dealer under the Ajmer Sales  
Tax Act, 1955. The business is—

Wholly  
Mainly  
Partly  
Partly  
Partly

2. The dealer has additional places of business and warehouses at the addresses noted below:—

3. The sales of the following goods to this dealer will be free of tax:—

(a) For purposes of manufacture | (b) For resale | (c) For execution of contracts

4. The return in Form S.T. VIII is to be furnished by the dealer quarterly/monthly.

5. The tax is payable Quarterly/Monthly.

Seal of  
Assessing  
Authority

Signature.....

## Assessing Authority

.....Ward.

Date..... Ajmer/Beawar

NOTE (1)—This registration certificate shall be displayed by the dealer at the premises and warehouses.

NOTE (2)—Any change in the name of the firm should be notified within 30 days and the Registration Certificate got amended accordingly.

FORM S.T. IV

(Registered under Section 6/7)

*Certificate of Registration for a dealer having more than  
one place of business in Ajmer State*

(See rule 5)

No..... Ward.....

This is to certify that Shri.....  
S/o.....of the firm known as  
..... whose Head Office  
in the State of Ajmer is situated at.....  
has been registered as dealer under the Ajmer Sales  
Tax Act, 1955. The business is—

Wholly  
Mainly  
Partly  
Partly  
Partly

2. The dealer has additional places of business and warehouses at the addresses noted below:—

3. The sales of the following goods to this dealer will be free of tax:—

(a) For purposes of manufacture	(b) For resale	(c) For execution of contracts
1. <u>General</u>		
2. <u>Particulars</u>		
3. <u>Remarks</u>		

4. The return in Form S.T. VIII is to be furnished by the dealer quarterly/monthly.

5. The tax is payable Quarterly/Monthly.

Seal of  
Assessing  
Authority

Signature.....

## Assessing Authority

Ward.

Date..... Aimer/Beawar

NOTE (1)—This registration certificate shall be displayed by the dealer at the premises and warehouses.

NOTE (2)—Any change in the name of the firm should be notified within 30 days and the Registration Certificate got amended accordingly.

## FORM S.T. V

### List of Registered Dealers

(See Rule 9)

[illegible]

## FORM S.T. VI

Alphabetical list of Registered Dealers  
(See Rule 9)

Serial No.	S. No. of S.T.V	Dealers' Name & Address	Nature of business	Head Office and branches if any	Registration certificate		Remarks
					Number (a)	Date (b)	
1	2	3	4	5	6	7	

FORM S.T. VII  
(See Rule 55)

To

.....(dealers)  
of .....(address).

Whereas it is proposed to pass an order to the effect mentioned below, you are hereby informed that if you wish to prefer any objection against such order you should attend either personally or by authorised agent for that purpose at the office of the undersigned at.....on the.....day of .....

Dated.....

Signed.....

Designation.....

Gist of the order proposed to be passed.

## FORM S.T. VIII

Return of Turnover and Sales Tax payable for the Quarter/Month ending the.....  
(See Rule 16)

Assessment year .....

## Part I

1. Name of the dealer.....
2. Names of the Proprietor/Partner/Agent/Director/Manager/Karta of the family etc.....
3. Name with address under which business is transacted.....  
(Here give Municipal Ward/with Shop No. if any, of place of business)
4. Principal place of business with its Branches in and outside the State of Ajmer, with address.

Principal place of business	Branches in the State	Branches outside the State
1	2	3

5. Number of dealer's Registration Certificate.....
6. Nature of goods covered by the Registration Certificate.....

Head Office	Branches
1.	1.
2.	2.

7. Name/Number of the Assessing Circle.....

## Part II

Rs. As. Ps.

- A.—1. Sale prices received and receivable for goods sold or supplied during the return period other than those relating to the execution of contracts ... ..
2. Money consideration in respect of contracts carried out during the return period

Total ...

## B.—Deductions

1. Cost of freight delivery of installation separately charged to customer but included in the sale price ...
2. Cash discount allowed according to ordinary trade practice and included in the sale prices but separately shown as such ...
3. Cost of labour in respect of contracts carried out during the return period claimed as a deduction U/R 22.
4. Amount refunded in respect of goods returned by the purchaser within the period to which this return relates ...
5. Total ... ..

## C.—Gross turnover (A—B)

## D.—Deduct

- (1) 5(1) (Goods not notified for being taxed)
- (2) 5(1) (i) (Goods under Schedule I)
- (3) 5(2) (a) (i) (Registered Dealer)
- (4) 5(2) (a) (ii) (Ex-Ajmer)
- (5) 5(2) (a) (iii) (Export out of India)
- (6) 5(2) (a) (iv) (Such other sales as may be prescribed)

E.—(Balance C-D) Net Turnover ...

F.—Deductions U/S 5(2) (b) and the details of taxable turnover and the tax payable at different rates:—

Rate of Sale Tax & Deduction U/S 5(2)(b) to be allowed	Turnover Percentum	Net Taxable Turnover	Sales Tax
--	--------------------	----------------------	-----------

Total ...

G.—Amount, if any, credited by refund adjustment order.....

H.—Amount of Tax paid.....

J.—Number and date of the relevant Treasury/Bank receipt attached to his return in proof of payment.....

## Declaration

I, Proprietor/Partner/Agent/Manager/Director of Company/Karta of family, hereby declare that the above statements are true and complete to the best of my knowledge and belief.

\*Signature of Dealer

Place.....  
Date.....

NOTE—\*(To be signed by Proprietor/Partner/Manager/Director of Company/Karta of family, as the case may be).



'STATE'

## FORM S.T. XI. CHALAN

(To be retained in the Treasury)

(See Rule 32)

## SALES TAX

Invoice of the tax paid into .....

Sub-Treasury  
Ajmer Branch of  
State Bank of India.and credited under the head of account  
XXII—Other Taxes & Duties Sales Tax.

1	2	3	4
By whom Tendered.	Name, address and Registration No. of dealer on whose behalf money is paid.	Payment on account of	Amount.
		(i) Tax under Section 9 and 10 (ii) Deposit of unauthorised collection of tax under section 23. (iii) Penalty under Section 24. (iv) Composition money (v) Registration fee (vi) Other fees Total	

Dated ..... the ..... 19....

Certified that all the particulars given above are correct.

Signature of  
Dealer or depositor.

Sales Tax Clerk.

Receive and grant receipt.

Amount received .....

Assessing Authority: Treasury Accountant.

Ward  
Ajmer/Beawar.Sub-Treasury Officer  
Agent State Bank of India.

Treasurer.

Seal of Assessing Authority.

Stamp of Treasury.

'STATE'

## FORM S.T. XI. CHALAN

(To be retained in the Treasury)

(See Rule 32)

## SALES TAX.

Invoice of the tax paid into .....

Sub-Treasury  
Ajmer Branch of  
State Bank of India.and credited under the head of account  
XXII—Other Taxes & Duties Sales Tax.

1	2	3	4
By whom Tendered.	Name, address and Registration No. of dealer on whose behalf money is paid.	Payment on account of	Amount.
		(i) Tax under Section 9 and 10 (ii) Deposit of unauthorised collection of tax under section 23. (iii) Penalty under Section 24. (iv) Composition money (v) Registration fee (vi) Other fees Total	

Dated ..... the ..... 19....

Certified that all the particulars given above are correct.

Signature of  
Dealer or depositor.

Sales Tax Clerk

Receive and grant receipt.

Amount received .....

Assessing Authority Treasury Accountant.

Ward  
Ajmer/Beawar.Sub-Treasury Officer  
Agent State Bank of India.

Treasurer

Seal of Assessing Authority.

Stamp of Treasury.

'STATE'

## FORM S.T. XI. CHALAN

(To be returned to the Assessing Authority by the Treasury).

(See Rule 32)

## SALES TAX

Invoice of the tax paid into .....

Sub-Treasury.  
Ajmer Branch of  
State Bank of India.and credited under the head of account  
XXII—Other Taxes & Duties Sales Tax

1	2	3	4
By whom Tendered.	Name, address and Registration No. of dealer on whose behalf money is paid.	Payment on account of	Amount.
		(i) Tax under Section 9 and 10 (ii) Deposit of unauthorised collection of tax under section 23. (iii) Penalty under Section 24. (iv) Composition money (v) Registration fee (vi) Other fees Total	

Dated ..... the ..... 19....

Certified that all the particulars given above the correct.

Signature of  
Dealer or depositor.

Sales Tax Clerk

Receive and grant receipt.

Amount received .....

Assessing Authority. Treasury Accountant.

Ward  
Ajmer/Beawar.Sub-Treasury Officer  
Agent State Bank of India.

Treasurer.

Seal of Assessing Authority.

Stamp of Treasury.

'STATE'

## FORM S.T. XI. CHALAN

(To be attached by the dealer with the return or application).

(See Rule 32)

## SALES TAX

Invoice of the tax paid into .....

Sub-Treasury.  
Ajmer Branch of  
State Bank of India.and credited under the head of account  
XXII—Other Taxes and Duties Sales Tax.

1	2	3	4
By whom Tendered	Name, address and Registration No. of dealer on whose behalf money is paid.	Payment on account of	Amount.
		(i) Tax under Section 9 and 10. (ii) Deposit of unauthorised collection of tax under section 23. (iii) Penalty under Section 24. (iv) Composition money (v) Registration fee (vi) Other fees. Total	

Dated ..... the ..... 19....

Certified that all the particulars given above are correct.

Signature of  
Dealer or depositor.

Sales Tax Clerk

Receive and grant receipt.

Amount received .....

Assessing Authority. Treasury Accountant

Ward  
Ajmer/Beawar.Sub-Treasury Officer  
Agent State Bank of India.

Treasurer.

Seal of Assessing Authority.

Stamp of Treasury.

'STATE'

## FORM S. T. XI—CHALAN

(To be retained by the dealer)

(See Rule 32)

## SALES TAX.

Sub-Treasury

Ajmer Branch of State Bank of India.

XXIII—Other Taxes and Duties Sales Tax.

(i) By whom tendered.

(ii) Name, address and Registration number of dealer on whose behalf the money is paid.

Received the sum of Rupees .....  
on account of Sale Tax  
Penalty for the period  
from ..... to .....

Composition money

Registration fee  
Other fees/Collection

and credited under the head of account.

XIII—Other Taxes of Duties Sales Tax.

Treasurer.

Sub-Treasury Officer  
Agent State Bank of India.

Dated ..... 19 .

FORM S.T. XII  
Daily Collector Register  
(See Rule 33)

Collection of Account of												
1	Name and address of dealer	Number of Registration Certificates	Amount	Number and date of Treasury Chalan	Sales Tax	Penalty	Deposit of unauthorised collection of Tax	Composition money	Registration	Other fees	Total	Remarks
					6	7	8	9	10	11	12	13

FORM S.T. XIII  
*Demand Collection and arrears Register*  
(See Rules 34 and 26)

1	Serial No./G.I.R. No.	
2	Name, address and nature of business of the dealer	
3	No. of registration certificate, if any	
4	Date of Notice	
5	Date of order/Prescribed date of payment	
6	Period of assessment	
7	Tax	Amount imposed
8	Penalty	
9	Deposit of unauthorised Collection of tax	
10	Composition money	
11	Other Fees	
12	Total	
13	Amount as modified in appeal, revision or Review	
14	Amount paid with return	Tax paid
15	Amount paid out of the additional demand created	
16	Date of payment/Ref. to D.C.R. Form S.T. XII	
17	No. and date of issue	Particulars of recovery Certificate
18	Amount	

19	No. date and authority	Particulars of stay or extension order
20	Amount	
21	Date when vacated	
22	No. and date of intimation to Collector	Particulars of order vacating the stay or extension
23	Amount received direct	
24	Reference to D.C.R. Form S.T. XII	
25	No. and date of letter to the Collector amending the certificate	Particulars of payment received direct from the dealer
26	Balance due	
27	No. and date of letter received Ref. to D.C. R. Form S.T. XII	Particulars of the Recovery report of the Collector
28	Amount recovered	
29	No. and date	Particulars of Remission
30	Amount recovered	
31	No. and date and authority sanctioning remission	
32	Amount remitted	
33	Amount of refunds	Refunds
34	Reference to Refunds Register Form S.T. XVII	
35		Remarks

## FORM S.T. XIV

Notice under Section 10 and 13 of the Ajmer Sales Tax Act, 1955

(See Rule 25)

Office of the Assessing Authority

.....Ward

Ajmer/Beawar

To

.....

## WHEREAS

(a) You, a dealer registered under Certificate No.....have not furnished return for the quarter/month ending the.....day of.....19 ,

(b) I am not satisfied that the return filed by you for the month/quarter/ending the.....day of..... in correct and complete, and it appears to me to be necessary to make an assessment under sub-section (1) of Section 10 of the Ajmer Sales Tax Act, 1955, in respect of the above-mentioned period:

(c) You do business as a dealer in Ajmer State and I am satisfied on information which has come into my possession that you have been liable to pay tax under Ajmer Sales Tax Act, 1955, in respect of the period commencing on.....and ending with.....but that you have wilfully failed to apply for registration under Section 6 of the said Act; and it appears to me to be necessary to make an assessment under sub-section (2) of section 10 of the said Act in respect of the above-mentioned period and all subsequent periods;

You are hereby directed to attend in person or by agent at (place) ..... on (date) ..... at (time)..... and thereto produce or cause there to be produced, at the said time and place the accounts and documents specified below for the purpose of such assessment, together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof and to show cause on that date and at that time why in addition to the tax to be assessed on you a penalty not exceeding one and a half times the amount should not be imposed upon you under Section 10(2) of the said Act.

In the event of your failure to comply with this notice, I shall proceed to assess under Section 10 of the Ajmer Sales Tax Act, 1955 to the best of my judgement without further reference to you.

Signature.....

Assessing Authority

.....Ward

Ajmer/Beawar

Dated.....

(Failure without sufficient cause to submit a return as required by sub-section (2) of section 9 or submission of a false return renders a dealer liable to prosecution under section 24 of the Act).

(Particulars of accounts and documents required)

1. Account books, Cash memos and other documents relating to the Sale and purchases for the period under assessment.
2. List of goods sold to regd. dealers in Ajmer State showing name and address of the firm, Registration Certificate No. Cash Memo No. and value of goods for the period under assessment quarter-wise separately.
3. List of goods exported outside the State of Ajmer showing name and address of the firm, cash memo No. value of goods R/R, No. and name of the transport company, and No. of truck if exported by truck for the period under assessment separately.
4. The cash memo/Bills where sales have been made to the regd. dealers should bear a declaration to the effect that the goods purchased by him are covered by his Registration Certificate and are for re-sale/for use in the manufacture as raw material/for execution of contracts.

## FORM S.T. XV

Notice of assessment under section 10 of the Ajmer Sales Tax Act, 1955

(See Rule 36)

Office of the Assessing Authority

.....Ward

Ajmer/Beawar

No.....

Dated.....19

To

.....

You are hereby informed that your taxable turnover during the year.....has been assessed to Sales tax, penalty etc., as under:—

A. Taxable turnover determined Rs.

B. (1) Tax assessed Rs.

(2) Penalty imposed Rs.....

Total of B(1) and (2) Rs.....

Less amount paid already Rs.

Net amount due Rs.

You are hereby directed to pay the sum of Rs..... (in figures), Rupees..... (in words) into the Sub-treasury/ State Bank of India, Ajmer Branch at (place).....on or before (date)..... and furnish the receipt in proof of payment to this office on or before (date) ....., failing which the said sum will be recoverable from you as an arrear of land revenue.

2. A challan in form S.T. XI is enclosed for the purpose.

Signature.....

(Seal of Assessing Authority)

Assessing Authority

Dated.....Ward

Ajmer/Beawar

## FORM S.T. XVI

Refund adjustment Order

(See Rule 44)

Book No.....Refunds

Voucher No.....

To

.....

1. Certified with reference to the assessment records of the dealer (name).....bearing registration certificate number.....of..... Ward for the period from.....to..... that a refund of Rs.....(in figures) Rupees.....(in words), is due to (name).....

2. Certified that the tax concerning which this refund is allowed has been credited into the treasury.

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. This refund will be adjusted towards the amount of sales tax due from the said dealer for the.....19 —19 , or any subsequent month/quarter.

5. The dealer shall attach this order to the return to be furnished by him for the month/quarter against which the adjustment is desired.

Signature.....

Assessing Authority

.....Ward

Ajmer/Beawar

(Seal of Assessing Authority)

Dated.....



## FORM S.T. XVII

Register of applications for refund of sales-tax

(See Rule 47)

Year.....

1 Serial No.	2 Name and Address of the applicant	3 Registration No. of the applicant	4 Date of application for refund	5 Date of order of assessment where an appeal was preferred the date of passing of order by the appellate authority	6 Period of assessment for which refund is claimed	7 Amount of refund applied for	8 Amount if any, ordered to be refunded	9 Name and Designation of the officer allowing the refund	10 Method of refund	11 No. and date of issue of refund voucher or Refund adjustment order	12 Signature of the officer issuing order	13 Date of cashment or adjustment	14 Period of assessment towards which the adjustment is made	15 Remarks

## FORM S.T. XIX

## FORM S.T. XVIII

Notice of Re-assessment

(See Rule 61)

Office of the Assessing Authority

.....Ward  
Ajmer/BewarNo..... Dated the.....195...  
To

\*.....

Whereas in consequence of definite information in my possession, I have reasons to believe that the turnover of your business assessable to sales tax for the year ending the 31st March 19..... has been under-assessed.

..... escaped levy of the appropriate fee.

I, therefore propose to reassess the said turnover that has been under-assessed.  
..... escaped levy of the appropriate fee.

I hereby require you to show cause within..... days of the service of this notice on you why the contemplated action should not be taken in your case.

Signature.....

Assessing Authority

.....Ward  
(Seal of the Assessing Authority) Ajmer/Beawar

\*Name and address of the person to whom notice is issued with nature of his business together with his registered number.

## Notice of Tax Demand and Re-assessment

(See Rule 62)

Office of the Assessing Authority

.....Ward

Ajmer/Beawar

No..... Dated the .....19...  
To

You are hereby informed that on re-assessment of your turnover during the year..... your taxable turnover has been assessed to sales-tax etc., as under:—

A. Taxable turnover determined	Rs.
B. (1) Tax assessed	Rs.
(2) Penalty imposed	Rs.
Total B(1) and (2)	Rs.
Less amount paid already	Rs.
Net amount due	Rs.

You are hereby directed to pay a sum of Rs..... (in figures) rupees ..... (in words) into the State Bank of India, Ajmer Branch/Sub-treasury ..... on or before (date)..... failing which the said sums will be recoverable from you as an arrear of land revenue.

2. The challan in form S.T. XI is enclosed for the purpose.

Signature.....

Assessing Authority

(Seal of the Assessing Authority)

## FORM S.T. XX

Summons to appear in person and/or to produce documents

(See Rule 63)

To

\*Whereas your attendance is necessary to give evidence

Whereas the following documents are required.

With reference to an enquiry under the Ajmer Sales Tax Act, 1955, regarding the case concerning..... S/o..... of..... now pending before me, you are hereby summoned to appear in person

produce, or cause to be produced, the said document(s) before me on the..... day of..... at (time)..... a.m./p.m. at (Place)..... and not to depart until permitted by me.

2. A sum of Rs..... being your diet money and travelling expenses, is lying in deposit and will be paid to you in due course.

3. Failure, without lawful excuse, to appear and give evidence or produce or cause to be produced the documents, as the case may be, is punishable under the provisions of Order XVI, Rule 12, Civil Procedure Code, 1908.

Given under my hand and seal, this..... day of.....

Signature.....

Assessing Authority

.....Ward

Ajmer/Beawar

(Seal of Assessing Authority)

Dated.....

NOTE—In case the summons is merely for production of a document, it will be proper compliance with it if the document is sent per registered post.

\*Name, parentage and address of the person to whom the summons is issued.

†These words should be scored out where the summons is for the production of documents only.

Ajmer, the 29th September 1955

No. 6/32/55-Fin(E)—In pursuance of rule 2(b) (iv) of the Ajmer Sales Tax Rules, 1955, the Chief Commissioner, Ajmer is pleased to recognise the following examinations the passing of which would entitle a person to work as an 'agent' of a dealer in the State of Ajmer:—

1. Government Diploma in Accountancy Examination conducted by the Accountancy Diploma Board, Bombay.

2. Diploma in Commerce issued under the authority of the Provincial Government in Madras, Bengal, Punjab and Delhi.

3. The First examination conducted by the Central Government under the Auditor's Certificate Rules, 1932.

4. Final examination conducted by the Association of Certified and Corporate Accountant, London.

5. The Bombay Government Diploma in Commerce, provided that the diploma holder took 'Accountancy' as his optional subject, for the diploma course and has also passed the Matriculation examination of a recognised university or an equivalent examination.

6. The diploma in Accountancy awarded by the Sydenham College of Commerce and Economics, Bombay, provided that the diploma holder has passed the Matriculation examination of a recognised university or an equivalent examination.

7. Senior All India Diploma in Commerce awarded by the All India Board of Technical Studies in Commerce and Business Administration of the All India Council of Technical Education, Government of India, Education Department, New Delhi provided that the Diploma holder took advanced Accountancy and Auditing as his optional subjects for the diploma course.

8. A degree in commerce, Law, Economics or Banking including Higher Auditing conferred by any of the Indian Universities incorporated by any law for the time being in force.

By order,

A. R. SETHI  
Secretary

## Education Department

Ajmer, the 3rd October 1955

No. 17/27/55-Edn.—Shri S. K. Shukla, Lecturer in Hindi, Government College, Ajmer relinquished charge of his post in the Government College, Ajmer with effect from 5th August 1955 (Afternoon).

By order

P. N. SETH  
Secretary

Ajmer, the 4th October 1955

I

No. 14(a)/49/55-Edn.—Consequent on Shri A. Baqi, Asstt. Director of Education Ajmer, having been granted 4 months leave of the nature which may be due to him with effect from the 30th August 1955 with permission to affix thereto Sunday the 28th August 1955 and Monday the 29th August 1955 being a Gazetted holiday, Shrimati V. M. Kaula, Inspector of Girls School Ajmer is appointed to officiate as Assistant Director of Education, Ajmer with effect from the date she took charge, from Shri A. Baqi.

II

Shrimati Y. Mittal, Head Mistress, Government Central Girls' High School, Ajmer is appointed to officiate as Inspector of Girls School, Ajmer with effect from the forenoon of the 3rd September 1955 vice Shrimati V. M. Kaula.

III

Shrimati R. Mullick (Choudhary) Assistant Mistress Government Central Girls' High School, Ajmer is appointed to officiate as Head Mistress, Government Central Girls' High School, Ajmer with effect from the forenoon of the 3rd September 1955, vice Shrimati Y. Mittal.

By order

P. N. SETH  
Secretary

Ajmer, the 5th October 1955

No. 17/21/54-Edn.—Shri Kedar Nath Dubey "Yatindra" is appointed to officiate as Lecturer in Hindi in the Government College, Ajmer, with effect from the 4th August 1955 (F.N.).

By order

P. N. SETH  
Secretary

Ajmer, the 6th October 1955

No. 17/33/55-Edn.—Shri Sunil Kumar Banerji is temporarily appointed to officiate as Lecturer in Physics in the Government College, Ajmer with effect from the 27th August 1955 (Forenoon).

By order

P. N. SETH  
Secretary

## Medical &amp; L.S.G. Department

Ajmer, the 4th October 1955

No. 15/41/55-Medl.—Dr. (Miss) Raj Kumari assumed charge of the office of Lady Civil Assistant Surgeon, Grade I, in the Government Hospital, Beawar on the forenoon of the 12th September 1955.

By order

A. SEN  
Secretary

Ajmer, the 4th October 1955

No. 15/2/53-Medl.—Consequent on the change of head-quarter of the Additional Civil Surgeon from Ajmer to Beawar Dr. G. D. Baijal assumed charge of the office of Additional Civil Surgeon, Beawar on the forenoon of the 29th August 1955 after availing earned leave for 120 days with effect from the 1st May 1955.

By order

A. SEN  
Secretary

## Revenue Department

Ajmer, the 4th October 1955

No. M1/1/55-Rev.—The Chief Commissioner has approved of M/s Serajuddin and Co., P-16, Bentinck Street, Calcutta 1 as a candidate for a license to prospect and a mining lease to mine minerals except petroleum and natural gas in the State of Ajmer.

This Certificate of Approval is valid upto the midnight of 31st December 1955 and is granted on the condition that M/s. Serajuddin & Co., shall employ as their Manager an individual possessing sufficient practical experience on the technical side of mining. This Certificate will be liable to cancellation without compensation if at any time it is found that M/s. Serajuddin & Co., have failed to employ as their manager a person having sufficient technical experience of mining.

By order of the Chief Commissioner

P. N. SETH  
Secretary

### CENTRAL BOARD OF SECONDARY EDUCATION, AJMER

*List of Candidates who have passed the High Proficiency in Hindi (Bhushan) Examination of the Board for 1955*

Roll No.	Name of the candidate	Passed in Division
<b>HUSBAND MEMORIAL HIGH SCHOOL, AJMER CENTRE</b> (Roll Nos. 1—10)		
5	Mahesh Chandra .. .. .	III
7	Shri Krishna Ojha .. .. .	III

G. D. WIDHANI  
Secretary  
Central Board of Secondary Education  
Ajmer

Ajmer, the 19th September 1955

*List of Candidates who have passed the Proficiency in Hindi (Ratan) Examination of the Board for 1955.*

Roll No.	Name of the candidate	Passed in Division
<b>HUSBAND MEMORIAL HIGH SCHOOL, AJMER CENTRE</b> (Roll Nos. 1—25)		
3	Bhagirath Sharma .. .. .	III
9	Radhey Shyam Akran .. .. .	III
16	(Miss) Kamla Shivdasani .. .. .	II
<i>Under Regulation 10, Chapter XVI-B of the Board Regulations. (Roll Nos. 22—25)</i>		
22	Ratan Lal Kasliwal .. .. .	Passed
23	Ladha Ram .. .. .	Passed

G. D. WIDHANI  
Secretary  
Central Board of Secondary Education  
Ajmer

Ajmer, the 19th September 1955

### CORRIGENDUM

Ajmer, the 5th October 1955

**No. 62(2)/74/53-Rev.**—In the Notifications of the Government of Ajmer in the Revenue Department Nos. 62(2)/74/53-Rev and 62(2)/26/53-Rev both dated the 9th June 1955, published on page 227 of Part III Section 3 of the Gazette of India dated the 18th June 1955, after deleting full stop in the end of Para 1, the following shall be added:—

has been further renewed with effect from the 1st January 1955.

P. N. SETH  
Secretary

*List of Candidates who have passed the Honours in Hindi (Prabhakar) Examination of the Board for 1955*

Roll No.	Name of the candidate	Passed in Division
<b>HUSBAND MEMORIAL HIGH SCHOOL, AJMER CENTRE</b> (Roll Nos. 1—34)		
10	Onkar Singh Shaktawat .. .. .	III
<i>Under Regulation 10, Chapter XVI-B of the Board Regulations. (R. No. 19—34)</i>		
19	Chauth Mal Upadhyaya .. .. .	Passed
20	Gaja Nand .. .. .	Passed
21	Ram Swaroop Goyal .. .. .	Passed
22	Chaturbhuj .. .. .	Passed
23	Harish Chandra Jain .. .. .	Passed
24	Khem Raj Sharma .. .. .	Passed
25	(Miss) Kamlesh Kumari Saxena .. .. .	Passed
27	Lal Chand Jain .. .. .	Passed
28	Radhey Shyam Gupta .. .. .	Passed
29	Ram Sahai Sharma .. .. .	Passed
31	(Miss) Suman Kale .. .. .	Passed
32	Tej Mal Sharma (Joshi) .. .. .	Passed
33	(Mrs.) Kanehan Kumari Jain .. .. .	Passed

**DARBAR COLLEGE, REWA (V.P.) CENTRE**  
*Under Regulation 10, Chapter XVI-B of the Board Regulations. (R. No. 35-36)*

35	Hasz Uddin .. .. .	Passed
36	Mewa Lal .. .. .	Passed

**GOVT. HAMIDIA COLLEGE, BHOPAL CENTRE**  
(Roll Nos. 37—39)  
Nil

G. D. WIDHANI  
Secretary  
Central Board of Secondary Education  
Ajmer

Ajmer, the 19th September 1955

Of the candidates who appeared at the High Proficiency in Hindi (Bhushan) Examination held in August 1955, the following have been declared eligible to appear in the paper noted against each at the next High Proficiency in Hindi (Bhushan) Examination to be held in 1956.

Roll No.	Name of the candidate	Paper in which declared eligible to appear
6	Prakash Mal Dhadha .. .. .	III
9	Satya Prakash Sharma .. .. .	I

G. D. WIDHANI  
Secretary  
Central Board of Secondary Education  
Ajmer

Ajmer, the 19th September 1955

